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***Financial Management***



**REDIRECTED PROGRAM AUTHORIZATION  
AND PROGRAMMING ACTION**

**COMPLIANCE WITH THIS PUBLICATION IS MANDATORY**

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This instruction establishes definition, policy, and responsibility for the preparation and flow of ASC Form 2444, **Redirected Program Authorization (PA)** and ASC Form 2447, **Budget/Obligation Authority Distribution** as related to Budget Authorization and Target Allowance (AFMC Form 400) within the Aeronautical Systems Center (ASC). The Budget Authorization (BA) is the funding document issued by HQ AFMC that shows total released program and gives authority to commit and obligate funds to implement approved mission programs. The Target Allowance (TA) is the funding document issued by a program office or Air Logistics Center that targets funds to another location for execution. It implements AFD 65-6, *Air Force Budget Policy*. It does not apply to the Air National Guard or U.S. Air Force Reserve units and members.

***SUMMARY OF REVISIONS***

This revision aligns the instruction to the new format and adds detailed instructions on accomplishment of ASC Forms 2444 and 2447. There are no other major revisions.

**1. Definition:**

1.1. The ASC Forms 2444 (FMS only) and 2447 are used to record a detailed breakout of how funds should be loaded into the General Accounting and Finance System (BQ) and the Central Procurement Accounting System (CPAS). The ASC Form 2444 is used to load funds provided at the BPAC level on the BA/TA documents. These forms restate the total released program and identify the performing activities that are authorized use of these program funds.

**2. Policy:**

2.1. The ASC Forms 2444 and 2447 will be the only forms used to load BA/TAs into the official accounting systems within ASC.

2.2. O&M funds are distributed by ASC/FMAO. ASC/FMAO will prepare all necessary documentation to load these funds into General Accounting and Finance System.

### 3. Responsibilities:

3.1. ASC Financial Analysis Division, ASC/FMA, will:

- 3.1.1. Receive all BAs directed by HQ AFMC for action within ASC.
- 3.1.2. Review the documents for compatibility with overall program/funding guidance, consistency of requirements with established programs, including completeness and accuracy of management codes, program identifiers, and priorities.
- 3.1.3. Coordinate on all incoming and outgoing TAs.
- 3.1.4. Send a copy of the complete BA/TA to ASC/FMFA.
- 3.1.5. Send the applicable portion of the BA to the responsible program control office for action.
- 3.1.6. Prepare an ASC Form 2447 for 3400 Appropriation funds.

3.2. Accounting and Finance Division, Funds Control Branch, ASC/FMFA, will:

- 3.2.1. Record the BA/TA and ASC Forms 2444 and 2447 data, as appropriate, into the accounting records.
- 3.2.2. Establish fiscal controls to ensure that commitments are kept within the availability of funds.

3.3. ASC Organizations and Tenants will:

- 3.3.1. Receive BAs from ASC/FMA.
- 3.3.2. Prepare the ASC Forms 2444 and 2447. The total released program must be restated and a budget breakout by MPC or EEIC and accounting system, BQ or CPAS, will be included. Identify the performing offices that will receive and use these funds.
- 3.3.3. Adjust the ASC Forms 2444 and 2447, as necessary, to accommodate specific line item requirements. Debits and credits must equal zero unless there is an increase/decrease in BA or TA. Ensure XX10 and XX30 funds are stated on separate lines. The purpose of the adjustment will be reflected in the Remarks section.
- 3.3.4. ASC Forms 2444 and 2447 are to be prepared and forwarded within three working days of receiving BAs. **Exception:** No BA/TA documents will be processed the last five working days of the month unless determined to be mission critical. All ASC Form 2447s for current month's business must be submitted to ASC/FMFA prior to noon on the last working day of the month.
- 3.3.5. Approve/sign the ASC Forms 2444 and 2447. The form may be approved by the program director, program manager, program control chief, or designated representative.
- 3.3.6. Send signed original ASC Form 2444 to ASC/FMAS. Send ASC Form 2447 to ASC/FMFA or ASC/FMAS for FMS funds. When targeting funds, obtain ASC/FMA's coordination prior to forwarding to ASC/FMFA.

### 4. Detailed procedure for accomplishment of ASC Form 2444 (F-16 FMS use only):

- 4.1. ISSUED TO: ASC/FMAS, Financial Analysis Division, FMS Branch.
- 4.2. ISSUED FROM: Office symbol.
- 4.3. PA NO. - The sequential document number related to each ASC Form 2444. The sequential numbering starts with 0001 and continues until line is closed (4E and 4F fund codes are numbered separately, e.g., SW-NBN-4F-001).
- 4.4. DATE - Date submitted.
- 4.5. APPN - this is 8242 plus ØØ and the two-digit funding code, i.e., R2 for reimbursable and 02 for direct cite.
- 4.6. FC/FY - Fund Code is a two-digit code representing the appropriation. It is either reimbursable "4E" or direct cite "4F."
- 4.7. OAC - Operating Agency Code identifies a major organizational unit within the Air Force such as 36, programs assigned to the Air Force Acquisition Executive; or 47, Air Force Materiel Command.
- 4.8. ASN - Allotment Serial Number identifies the organization delegated the financial responsibility for the funds (i.e., "20" is Aeronautical Systems Center).
- 4.9. MC/CTY - Master Case designator with the two letter country code, i.e., SGBSZ or SGCMO.
- 4.10. LINE – Three-digit alpha or numeric line designation.
- 4.11. INITIATORS NAME - Person to be contacted in case of questions or problems. Include org, office phone, extension, and fax.
- 4.12. PROJ/\*FC/FY - If the fund code is 4E reimbursable, then a PFC/FY must be included in this field, i.e., 295, 303. MPC/EEIC - Materiel Program Code (MPC) is a four-position code used to identify the major elements of weapon systems. In CPAS, use MPC; otherwise, use a 3- or 5-digit Element of Expense Code (EEIC) in GAFS/BQ.
- 4.13. MPC/EEIC - Materiel Program Code (MPC) is a four-position code used to identify the major elements of weapon systems. In CPAS, use MPC; otherwise, use a 3- or 5-digit Element of Expense Code (EEIC) in GAFS/BQ.
- 4.14. ITEM DESCRIPTION - Enter a short descriptive title of nomenclature such as F-16 airframe or Pratt & Whitney engines.
- 4.15. PREVIOUS TOTAL - Dollar amount recorded on previous redirection document as revised total. Include subtotals at the level the OA target is loaded, i.e., if you use MPC 1000 for several different projects, then subtotal all MPC 1000 lines.
- 4.16. ADJUSTMENT - Dollar amount of requested change. Indicate requested increases as "+" and decreases as "-" followed by dollar value (e.g., +\$26,201 or -\$24,288).
- 4.17. REVISED TOTAL - Cumulative dollar amount which will be recorded in BQ or CPAS after effect of the requested adjustment.
- 4.18. TOTAL - Obligation Authority.

## 5. Detailed Procedure for Accomplishing ASC Form 2447:

- 5.1. TO: ASC/FMFA, Accounting and Finance Division, Funds Control Branch, and for FMS: ASC/FMAS, Financial Analysis Division, FMS Branch.
- 5.2. FROM: Office symbol and complete street address (for mailing purposes).
- 5.3. DOC NUMBER - The sequential document number related to ASC Form 2447. The first two digits are the BA document number, and the next three digits are sequential starting over with each new BA number (e.g., 01001, 01002, 11001, 11002, 11003). For FMS, the sequential numbering starts with 0001 and continues until line is closed (4E and 4F fund codes are numbered separately, e.g., SW-NBN-4F-001).
- 5.4. POC - Person to be contacted in case of questions or problems. Include office phone, extension, and fax.
- 5.5. APPN - Appropriation symbol (3010, 3020, 3080, or 3600). See AFM 65-604. For FMS, it is 8242 plus ØØ and the two-digit funding code (i.e., R2 for reimbursable and 02 for direct cite).
- 5.6. FC/FY - Fund Code is a two-digit code representing the appropriation type (e.g., 3010 is 11, 3020 is 15, 3080 is 17, 3600 is 29). For FMS, it is either reimbursable "4E" or direct cite "4F." Fiscal year is the last digit of the fiscal year of funds being redirected, such as 5 for FY95. FMS has no FY.
- 5.7. OAC - Operating Agency Code identifies a major organizational unit within the Air Force such as 36, programs assigned to the Air Force Acquisition Executive; or 47, Air Force Materiel Command.
- 5.8. ASN - Allotment Serial Number identifies the organization delegated the financial responsibility for the funds (e.g., "20" is Aeronautical Systems Center).
- 5.9. PE/\*MC CTY - Program Element is a unique six-digit code that identifies the program. FMS programs will put the Master Case designator with the two letter country code (e.g., SGBSZ or SGC MO). Not required for Fund Codes 11, 15, and 17.
- 5.10. LINE - Used only for FMS programs. Three-digit alpha or numeric line designation.
- 5.11. DATE - Date submitted.
- 5.12. BP/\*PFC/FY - Budget Program Activity Code is a six-digit code to identify major budget programs. For FMS, 4E funds indicate the Performing Fund Code and Fiscal Year where applicable (e.g., "295" for engineering support in FY95).
- 5.13. RC/CC - Responsibility Center/Cost Center Code identify specific base organizations responsible for the management of financial management.
- 5.14. EEIC - Element of Expense Investment Code consists of two parts; a three-digit standardized account code specified by HQ USAF, followed by a two-digit subaccount code usually assigned by the major command to provide further shredout. Must be valid (e.g., not 40X or 60X). In CPAS, use for AA&S activities. Documents cannot be processed if amount loaded at this level is exceeded (Fund Type A).
- 5.15. MPC - Material Program Code is a four-position code used to identify the major elements of weapon systems. It is used for procurement and FMS appropriations. An MPC is mandatory in CPAS. Documents cannot be processed if amount loaded at this level is exceeded (Fund Type C).
- 5.16. ITEM DESCRIPTION - Enter a short, descriptive title of nomenclature such as C-17 airframe or C-17 engines.

5.17. PREVIOUS TOTAL - Dollar amount recorded on previous ASC Form 2447 document as revised total. Include subtotals at the level the BA target is loaded (e.g., if you use MPC 1000 for several different projects, then subtotal all MPC 1000 lines).

5.18. ADJUSTMENT - Dollar amount of requested change. Indicate requested increases as "+" and decreases as "-" followed by dollar value (e.g., +\$26,201 or -\$24,288).

5.19. CPAS REVISED TOTAL - Cumulative dollar amount which will be recorded in CPAS after effect of the requested adjustment.

5.20. BQ REVISED TOTAL - Cumulative dollar amount which will be recorded in BQ after effect of the requested adjustment.

5.21. TOTAL BUDGET - Total Budget Authority for this PE or the sum of CPAS and BQ totals which must equal the PE total.

## **6. Forms Prescribed:**

6.1. ASC Form 2444.

6.2. ASC Form 2447.

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